



CRP(MD). No.2792 of 2023

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Dated : 25.02.2026

CORAM

THE HONOURABLE MR. JUSTICE N.SENTHILKUMAR

CRP(MD). No.2792 of 2023

and

CMP(MD) Nos.14604 of 2023 and 19079 of 2025

Pakkiyalakshmi

... Petitioner

Vs

1.Manoramma

2.Sri Murugan Works
A Registered Partnership Firm
Through its Managing Director
Office at
No.4/105
Tiruchendur Road
Palayamkottai
Tirunelveli.

3.Balasubramanian

4.Somasundari

5.Vasanthakumari

6.Peryanayagi

7.Sakthipriya

8.Ishwarya

1/7



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9.Poorvaj Subramanian

... Respondents

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PRAYER :-Civil Revision Petition filed under Article 227 of the Constitution of India, to call for the records and set aside the order dated 29/09/2023 passed in IA No.3 of 2022 in IA No.410 of 2005 in OS No.220 of 2004 on the file of the 1st Additional District Munsif, Tirunelveli.

For Petitioner : Mr.V.Ramakrishnan

For R1 : Mr.R.J.Karthick

For R2 & R3 : Mr.M.Mahabob Athiff

For R4, R6 & R9 : Mr.Manibarathi
legal aid counsel

For5 : Mr.Vijaya Senthil Kumar

ORDER

This Civil Revision Petition has been filed challenging the order dated 29.09.2023 made in IA No.3 of 2022 in IA No.410 of 2005 in OS No.220 of 2004 on the file of the I Additional District Munsif Court, Tirunelveli.

2.The first respondent/plaintiff filed a suit in O.S.No.220 of 2004 on the file of the I Additional District Court, Tirunelveli, seeking for the relief of declaration that the second respondent's/first defendant's firm got dissolved as on 31.12.1998 along with other



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reliefs. The suit was decreed on 28.01.2005. Subsequently, the petitioner/sixth defendant filed an application in I.A.No.3 of 2022 praying to appoint an Advocate Commissioner to verify the accounts, value of the assets and liabilities and to discharge the liabilities of the firm from out of the assets and thereafter, suggest division of assets to be distributed among the parties. The said application was partly allowed. Challenging the same, the present Civil Revision Petition has been filed.

3.The learned counsel for the petitioner would submit that in the earlier report filed by the previous Advocate Commissioner, the property and its value has been properly assessed. The petitioner has no grievance in respect of the assessment of the value of the property and only with regard to distribution, the petitioner has some grievance.

4.He would further submit that the Court below now without considering the facts and circumstances of the case properly had directed the Advocate Commissioner only to verify the bank statements and not to evaluate the liabilities of the firm. He would further submit that verification of documents on the basis of the bank



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statement alone would not be proper, when the entry of the bank records would only reveal the transactions of the firm in the bank alone and not the total accounts. Hence, he prays for appropriate orders.

5.The learned counsel for the respondents would submit that the role of an Advocate Commissioner is limited in scope and the Commissioner cannot be vested with adjudicatory powers or be authorized to discharge the liabilities of the firm.

6.Heard the learned counsel on either side and perused the records.

7.The only point that arises for consideration is whether the Advocate Commissioner is liable to be directed to discharge the liabilities of the firm from out of the assets and thereafter, suggest division of assets to be distributed among the parties.

8.After a careful perusal of the entire papers and also considering the fact that the petitioner has not raised any grievance with regard to the assessment of the value of the properties made by the earlier Advocate Commissioner, this Court directs that the said



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assessment shall not be disturbed. However, in order to effectively adjudicate the dispute relating to the financial affairs of the firm, the Advocate Commissioner is directed to take the assistance of a qualified Auditor for the purpose of examining the entire assets and liabilities of both parties. The Auditor shall scrutinize the accounts, determine the liabilities and submit a report to facilitate proper settlement. Thereafter, based on the report, the Advocate Commissioner along with the Auditor shall work out the liabilities of the firm and the division of assets to be distributed among the parties.

9.The Civil Revision Petition is disposed of, accordingly. No costs. Consequently, connected Miscellaneous Petitions are closed.

10.The Court places on record its appreciation for the commendable efforts of the legal aid counsel for the respondents 4, 6 and 9, namely, Mr.Manibarathi, for conducting the case diligently and providing valuable assistance to this Court. The High Court Legal Services Committee attached to this Bench shall pay a total sum of Rs.10,000/- towards remuneration to the legal aid counsel for the respondents 4, 6 and 9 for conducting the case, within a period of two weeks from the date of receipt of a copy of this order, without fail.



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WEB COPY 11. Registry is directed to forward a copy of this order to the
Legal Aid Committee for information.

Speaking : Yes / No
NCC : Yes / No
Internet : Yes / No
Index : Yes / No
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25.02.2026

To

The I Additional District Munsif, Tirunelveli.



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N.SENTHILKUMAR, J.

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